Subject card

Subject name and code	Financial Accounting, PG_00178548					
Field of study	Finance and Accounting					
Date of commencement of studies	October 2025		Academic year of realisation of subject		2025/2026	
Education level	Bachelor’s studies		Subject group		Obligatory subject group in the field of study Subject group related to scientific research in the field of study	
Mode of study	part-time studies		Mode of delivery		at the university	
Year of study	1		Language of instruction		Polish	
Semester of study	2		ECTS credits		7.0	
Learning profile	academic		Assessment form		exam	
Conducting unit	Department of Accounting -> Faculty of Management -> Rector					
Name and surname of lecturer (lecturers)	Subject supervisor		dr Beata Zackiewicz-Brunke			
	Teachers					

Lesson types	Lesson type	Lecture	Tutorial	Laboratory	Project	Seminar	SUM
	Number of study hours	16.0	24.0	0.0	0.0	0.0	40
	E-learning hours included: 0.0						

Learning activity and number of study hours	Learning activity	Participation in didactic classes included in study plan	Participation in consultation hours	Self-study	SUM
	Number of study hours	40	2.0	133.0	175

Subject objectives	**1. Elements of accounting organisation (documentation and application)** A. Assessing the accuracy and completeness of the documentation of the accounting policies adopted by the entity. B. Assessing the accuracy and completeness of the documentation of the accounting information systems used. C. Evaluating the correctness and completeness of the issuance rules, circulation and control of accounting evidence. D. Evaluating the correctness of the norms for the preparation, conduct and settlement of the inventory. E. Evaluating the organisation and effectiveness of the internal control system supporting the accounting system. **2-4.** A. Selection and application of appropriate principles of initial, current and balance sheet valuation of individual assets and liabilities under going concern conditions. B. Initial, current and balance sheet valuation of balance sheet components as well as assessment and settlement of valuation effects. C. Documenting and recognizing in the general ledger and subsidiary ledger accounts and presenting events/operations related to the balance sheet and changes in the balance sheet components in the financial statements. D. Recognition, documentation, valuation, recognition in the general ledger accounts of transactions, the effects of which are presented in the profit and loss account. **5.** A. Qualification of costs to: a) basic operating activities, b) costs by type, c) general administrative costs, d) sales costs, e) other operating costs, f) financial costs. B. Recording and accounting for costs: a) by type in group 4 accounts, b) by function in group 5 accounts,

	c) by type in group 4 accounts and by function in group 5 accounts. **6.** A. Preparation of the profit and loss account (its individual items) in accordance with Annex No. 1 to the Accounting Act in the following variants: a) calculation, b) comparative. B. Defining and applying simplifications in cost accounting. **7.** A. Recognizing the need and applying the principle of prudent valuation and the principle of matching revenues and costs to the balance sheet valuation in terms of accounting estimates. B. Application of methods for estimating accruals and provisions. C. Significant assumptions used in estimating accruals and provisions. D. Documenting, valuation, recognition in the general ledger accounts and presentation of accruals and provisions in the financial statements. **8. Inventory** A. Applying inventory methods, techniques and principles. B. Qualifying and accounting for inventory differences. C. Accounting for business operations related to the qualification and settlement of inventory differences.

Learning outcomes	Course outcome	Subject outcome	Method of verification
	[FiRL3_W06] To an advanced degree, the student knows and understands the objectives, essence, nature and interrelationships of financial processes, ways of recording them, and the principles of rational decision-making and implementation of changes in this area.	The student: - identifies the elements of financial accounting organization within an economic entity; - recognizes the principles of asset and liability valuation (initial, current, and balance sheet) and their accounting records; - classifies revenues and expenses into the appropriate segments of the income statement; - understands the principles of revenue and expense recognition and accounting treatment; - distinguishes between different cost accounting and allocation methods, as well as variants of income statement preparation; - understands the nature and principles of the financial accounting system, recognizing the need to adapt it to the specific characteristics of the entity's operations.	[SW4] test/exam - oral or written
	[FiRL3_U02] The student can identify, analyze or design adequate solutions to problems in finance and accounting.	The student: - applies appropriate principles of valuation, accounting, and financial statement presentation for individual components of assets, liabilities, revenues, and expenses; - is able to relate specific cost accounting solutions to the method of determining the financial result and the variant of the income statement used; - correctly calculates the financial result using both the cost (absorption) method and the comparative method.	[SU4] test/exam - oral or written
	[FiRL3_U04] The student is able—from the perspective of finance and accounting—to correctly select and properly apply methods and tools from the fields of management and quality sciences, economics, and finance to analyse and forecast economic processes and evaluate economic phenomena.	The student applies appropriate financial accounting methods and tools to accurately present balance sheet and income statement items in financial reporting.	[SU4] test/exam - oral or written

Subject contents	**1. Elements of accounting organisation (documentation and application)** 1.1. Statutory requirements for the documentation of the accounting principles (policies) adopted by the entity. 1.2. Documentation of the principles of issuance, circulation and control of accounting evidence. 1.3. Documentation of the principles, timing and methods of taking stock. 1.4 Documentation of the organisation and operation of internal control in support of the entity's accounting system. **2. Current valuation of individual items of assets and liabilities**, with particular emphasis on: a) property, plant and equipment and intangible assets, b) investments, c) materials, goods and finished products d) receivables and liabilities. **3. Changes in individual items of assets and liabilities measurement** and recognition and the impact of changes on the balance sheet, profit and loss account and additional information, with particular emphasis on: a) property, plant and equipment and intangible assets, b) investments, (c) materials, goods and finished articles d) receivables and liabilities. **4. Balance sheet valuation and presentation of individual items of assets and liabilities in the balance sheet**, with particular emphasis on: a) property, plant and equipment and intangible assets, b) investments, c) materials, goods and finished products, d) receivables and liabilities. **5. Qualification of costs and revenues for financial accounting purposes**

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<tr><td></td><td>6. Cost accounting sections and the layout of the profit and loss account, adapting cost accounting to the needs of the unit, simplifications in cost accounting

7. Accruals and provisions, current and balance sheet valuation, accounting records and presentation in the balance sheet and profit and loss account

8. Inventory

8.1. Principles, methods, techniques and timing of inventory taking of assets and liabilities.

8.2. Establishment and settlement of inventory differences and their recognition in the books of account.</td></tr>
<tr><td>Prerequisites and co-requisites</td><td>Knowledge of the fundamentals of accounting.</td></tr>
<tr><td>Assessment methods and criteria</td><td><table><tr><th>Subject passing criteria</th><th>Passing threshold</th><th>Percentage of the final grade</th></tr><tr><td>Written exam with problem-based tasks and/or multiple-choice questions. Specific requirements are set by the instructor at the start of the semester.</td><td>51.0%</td><td>100.0%</td></tr></table></td></tr>
<tr><td>Recommended reading</td><td><table><tr><td>Basic literature</td><td>1. Teaching materials (lecture and exercise materials) created by the instructors
2. Chałupczak J., Rachunkowość finansowa. Zbiór zadań z rozwiązaniami, ODDK, Gdańsk [latest edition].
3. Gierusz B., Podręcznik samodzielnej nauki księgowania, ODDK, Gdańsk [latest edition].
4. Małkowska D., Rachunkowość od podstaw. Zbiór zadań z komentarzem z rozwiązaniami, ODDK, Gdańsk [latest edition].
5. Ustawa z dnia 29 września 1994 r. o rachunkowości (Dz.U. z 1994 nr 121 poz. 591 z późn. zm.).</td></tr><tr><td>Supplementary literature</td><td>1. Gierusz J., Plan kont z komentarzem, ODDK, Gdańsk [latest edition].
2. Małkowska D., Inwentaryzacja od A do Z, ODDK, Gdańsk [latest edition].
3. Martyniuk T., Małkowska D., Zaawansowana rachunkowość finansowa, Polskie Wydawnictwo Ekonomiczne, Warszawa [latest edition].
4. Pfaff J., Messner Z., Rachunkowość finansowa z uwzględnieniem MSSF, PWN, Warszawa [latest edition].
5. Seredyński R., Szaruga K., Komentarz do ustawy o rachunkowości, ODDK, Gdańsk [latest edition].
6. Szaruga K., Seredyński R., Plan kont z komentarzem według ustawy rachunkowości i MSSF, ODDK, Gdańsk [latest edition]..</td></tr><tr><td>eResources addresses</td><td></td></tr></table></td></tr>
<tr><td>Example issues/ example questions/ tasks being completed</td><td>-</td></tr>
<tr><td>Work placement</td><td>Not applicable</td></tr>
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